

HELM FINANCIAL CORPORATION

One Embarcadero Center • San Francisco, CA 94111
415/398-4510 FAX 415/398-4816

VIA AIR COURIER

May 20, 1993

RECORDATION NO. 177844 A

3-141A043

MAY 21 1993 3:06 PM
INTERSTATE COMMERCE COMMISSION

MAY 21 2 54 PM '93
RECORDING UNIT

Ms. Mildred Lee
Recordations Unit
Interstate Commerce Commission
12th and Constitution Avenue, N.W.
Washington, DC 20423

RE: Rail Car Lease Agreement dated as of April 15, 1992 ("Lease") between
Helm Financial Corporation and Wisconsin Power & Light Company

Dear Ms. Lee:

On behalf of Helm Financial Corporation, I submit for filing and recording,
under 49 U.S.C. Section 11303(a) and the regulations promulgated thereunder
the following document:

Two (2) fully executed originals of Amendment No. 2 dated April 14, 1993
to the Lease ("Amendment No. 2") between Helm Financial Corporation and
Wisconsin Power & Light Company.

In connection with the recording of Amendment No. 2, please note the following
information:

Name and Address of Lessor:

Helm Financial Corporation
One Embarcadero Center, Suite 3500
San Francisco, CA 94111

Name and Address of Lessee:

Wisconsin Power & Light Company
222 Washington Avenue
P.O. Box 192
Madison, Wisconsin 53701-0192

Equipment:

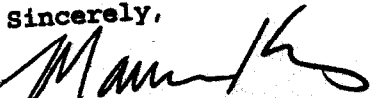
One hundred twenty-seven (127) twin tub coal
cars (See Annex A to the Lease for Car Numbers)

Previous ICC Filing:

Lease filed on April 27, 1992, Recordation No.
17784.

Please file Amendment No. 2 under the next available recordation number. The
filing fee of sixteen dollars (\$16.00) is enclosed.

Sincerely,


Maureen Krieg
Contracts Administrator

mek
Enclosures (2)

AMENDMENT NO. 2

MAY 21 1993 3:06 PM

INTERSTATE COMMERCE COMMISSION

THIS AMENDMENT NO. 2 (the "Amendment") to the Rail Car Lease Agreement dated as of April 15, 1992, as amended (the "Lease"), between HELM FINANCIAL CORPORATION ("Lessor") and WISCONSIN POWER & LIGHT COMPANY ("Lessee"), is made as of April 14, 1993 between Lessor and Lessee.

R E C I T A L S :

- A. Lessor and Lessee are parties to the Lease pursuant to which one hundred twenty-seven (127), 100-ton, 4,000 cubic foot, twin tub coal cars as described in Annex A to the Lease (the "Unit(s)") were leased by Lessor to Lessee.
- B. Lessor and Lessee desire to extend the term of the Lease for the Units and to change the provisions regarding the storage fee for the Units for a certain period of time during such extended term.
- C. Lessor and Lessee desire to amend Annex A to the Lease to reflect the remarking of the Units by Lessee pursuant to the provisions of Amendment No. 1 dated as of February 23, 1993 to the Lease.
- D. The parties desire to amend the Lease as provided herein.

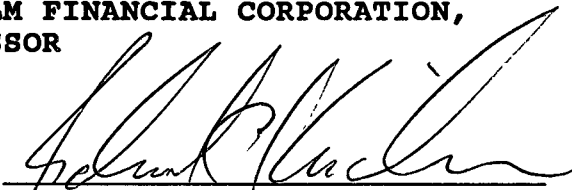
NOW, THEREFORE, in consideration of the premises and mutual covenants herein contained, the parties agree to amend the Lease as follows:

- 1. All terms defined in the Lease shall have the meanings defined therein when used in this Amendment.
- 2. This Amendment shall become effective on the date of its full execution by both parties.
- 3. Effective _____, the term of the Lease for the Units shall be extended through _____ (the "Second Extended Term"). Upon the expiration or earlier termination of the Second Extended Term, Lessee shall return the Units to Lessor as provided in Paragraphs 6 and 7 of the Lease.
- 4. Effective only for the period starting _____ and continuing through _____, if Lessee must utilize other storage facilities, Lessee shall promptly notify Lessor thereof and Lessor shall pay Lessee a storage fee of _____ per Unit per day for any Unit stored in Lessee's storage facility.
- 5. Effective _____, Annex A to the Lease is hereby replaced by Annex A.1. attached hereto, and all references to Annex A in the Lease shall be deemed to be Annex A.1.

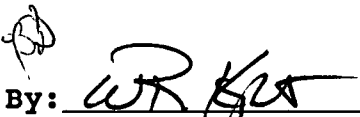
6. Except as expressly modified by this Amendment, all terms and provisions of the Lease shall remain in full force and effect.
7. This Amendment may be executed by the parties hereto in any number of counterparts, and all said counterparts taken together shall be deemed to constitute one and the same instrument.

IN WITNESS THEREOF, each party, pursuant to due corporate authority, has caused this Amendment to be executed by its authorized representative, and each of the undersigned hereto declare that the foregoing is true and correct and was executed on the date indicated below its signature.

HELM FINANCIAL CORPORATION,
LESSOR

By: 
Title: President
Date: 04-21-93

WISCONSIN POWER & LIGHT COMPANY,
LESSEE

By: 
Title: DIRECTOR FUEL SERVICES
Date: 4-19-93

STATE OF CALIFORNIA

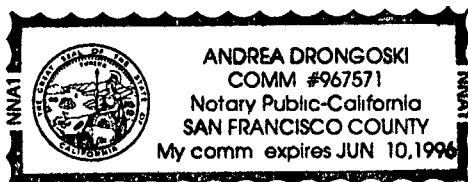
COUNTY OF SAN FRANCISCO

On April 21, 1993, before me, Andrea Drongoski
personally appeared Richard C. Kirchner, President of HELM
FINANCIAL CORPORATION,

X personally known to me -OR-

— proved to me on the basis of satisfactory evidence to be the
person(s) whose name(s) is/are subscribed to the within
instrument and acknowledged to me that he/she/they executed
the same in his/her/their authorized capacity (ies), and that
by his/her/their signature(s) on the instrument the person(s),
or the entity upon behalf of which the person(s) acted,
executed the instrument.

Witness my hand and official seal.



Andrea Drongoski
SIGNATURE OF THE NOTARY

STATE OF WISCONSIN)

COUNTY OF DANE) S)

On this 19th day of APRIL, 1993, before me personally
appeared W.R. KNIGHT, to me personally known,
who, being by me duly sworn, says that he is DIRECTOR, FUEL SERVICES
of WISCONSIN POWER & LIGHT COMPANY, that said instrument was signed
and sealed on behalf of said corporation by authority of its
President and Directors and he acknowledged that the execution of
the foregoing instrument was the free act and deed of said corpora-
tion.

Sandra L. Quirk
Notary Public

My Commission Expires: 6/26/94

[Notarial Seal]

ANNEX A.1

**to the Rail Car Lease Agreement
between Helm Financial Corporation and Wisconsin Power & Light
Company
dated as of April 15, 1992, as amended**

Equipment Description

One hundred twenty-seven (127), 100-ton, 53'1", 4,000 cubic feet,
rotary coupled, twin tub coal cars.

<u>New Unit Number</u>	<u>Old Unit Number</u>
HLMX 150000	WISX 2601
150001	2602
150002	2603
150003	2604
150004	2605
150005	2606
150006	2607
150007	2608
150008	2609
150009	2610
150010	2611
150011	2612
150012	2613
150013	2614
150014	2615
150015	2616
150016	2617
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150019	2620
150020	2621
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150022	2623
150023	2624
150024	2625
150025	2626
150026	2627
150027	2628
150028	2629
150029	2630
150030	2631
150031	2632
150032	2633
150033	2634
150034	2635
150035	2636
150036	2637
150037	2638
150038	2639

ANNEX A.1. - continued

<u>New Unit Number</u>	<u>Old Unit Number</u>
HLMX 150039	WISX 2640
150040	2641
150041	2642
150042	2643
150043	2644
150044	2645
150045	2646
150046	2647
150047	2648
150048	2649
150049	2650
150050	2651
150051	2652
150052	2653
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150075	2676
150076	2677
150077	2678
150078	2679
150079	2680
150080	2681
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150082	2683
150083	2684
150084	2685
150085	2686
150086	2687
150087	2688
150088	2689

ANNEX A.1. - continued

<u>New Unit Number</u>	<u>Old Unit Number</u>
HLMX 150089	WISX 2690
150090	2691
150091	2692
150092	2693
150093	2694
150094	2695
150095	2696
150096	2697
150097	2698
150098	2699
150099	2700
150100	2701
150101	2702
150102	2703
150103	2704
150104	2705
150105	2706
150106	2707
150107	2708
150108	2709
150109	2710
150110	2711
150111	2712
150112	2713
150113	2714
150114	2715
150115	2716
150116	2717
150117	2718
150118	2719
150119	2720
150120	2721
150121	2722
150122	2723
150123	2724
150124	2725
150125	2726
150126	2727